

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 75 be amended to read as follows:

1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-8.1-9-4 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 4. (a) Every
5 individual (other than a nonresident) who files an individual income tax
6 return and who is entitled to a refund from the ~~Indiana~~ department of
7 **state** revenue because of the overpayment of income tax for a taxable
8 year may designate on ~~his~~ **the individual's** annual state income tax
9 return that either a specific amount or all of the refund to which ~~he~~ **the**
10 **individual** is entitled shall be paid over to **one (1) or more of the**
11 ~~nongame fund. In the event that the individual designates that a certain~~
12 ~~amount shall be paid over to the nongame fund and funds described in~~
13 **subsection (c). If the refund to which ~~he~~ the individual is entitled is**
14 less than the **total** amount designated ~~such designation shall mean that~~
15 **to be paid over to one (1) or more of the funds described in**
16 **subsection (c), all of the refund to which ~~he~~ the individual is entitled**
17 shall be paid over to the ~~nongame fund: designated funds, but in an~~
18 **amount or amounts reduced proportionately for each designated**
19 **fund. If an individual designates all of the refund to which the**
20 **individual is entitled to be paid over to one (1) or more of the funds**
21 **described in subsection (c) without designating specific amounts,**
22 **the refund to which the individual is entitled shall be paid over to**
23 **each fund described in subsection (c) in an amount equal to the**
24 **refund divided by the number of funds described in subsection (c),**
25 **rounded to the lowest cent, with any part of the refund remaining**

due to the effects of rounding to be deposited in the nongame fund.

(b) Every husband and wife (other than nonresidents) who file a joint income tax return and who are entitled to a refund from the ~~Indiana~~ department of **state** revenue because of the overpayment of income tax for a taxable year may designate on their annual state income tax return that either a specific amount or all of the refund to which they are entitled shall be paid over to **one (1) or more of the nongame fund**. ~~In the event that the husband and wife designate that a certain amount shall be paid over to the nongame fund and funds described in subsection (c). If the refund to which they a husband and wife are entitled is less than the total amount designated such designation shall mean that to be paid over to one (1) or more of the funds described in subsection (c), all of the refund to which they the husband and wife are entitled shall be paid over to the nongame fund.~~ designated funds, but in an amount or amounts reduced proportionately for each designated fund. If a husband and wife designate all of the refund to which the husband and wife are entitled to be paid over to one (1) or more of the funds described in subsection (c), without designating specific amounts, the refund to which the husband and wife are entitled shall be paid over to each fund described in subsection (c) in an amount equal to the refund divided by the number of funds described in subsection (c), rounded to the lowest cent, with any part of the refund remaining due to the effects of rounding to be deposited in the nongame fund.

(c) Designations under subsection (a) or (b) may be directed only to the following funds:

(1) The nongame fund.

(2) The military family relief trust fund.

~~(c)~~ (d) The instructions for the preparation of individual income tax returns shall contain a description of the purposes of **the following**:

(1) The nongame and endangered species program. ~~which is The description of this program shall be written in cooperation with the department of natural resources.~~

(2) Grants for the relief of military families disbursed from the military family relief trust fund. The description of the purposes of these grants shall be written in cooperation with the Indiana department of veterans' affairs.

(e) The department shall interpret a designation on a return under subsection (a) or (b) that is illegible or otherwise not reasonably discernible to the department as if the designation had not been made.

SECTION 2. IC 6-6-5-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 6. (a) Except as otherwise provided in this chapter, the excise tax imposed under this chapter upon vehicles shall be payable for each registration year, by the owners thereof in respect to vehicles required to be registered for such

1 registration year as provided in the motor vehicle laws of Indiana.
 2 Except as provided in section 7 of this chapter, such excise tax shall be
 3 due on or before the regular annual registration date in each year on or
 4 before which the owner is required under the motor vehicle registration
 5 laws of Indiana to register vehicles and such excise tax shall be paid to
 6 the bureau at the time the vehicle is registered by the owner as provided
 7 in the motor vehicle registration laws of Indiana. Each vehicle subject
 8 to taxation under this chapter shall be registered by the owner thereof
 9 as being taxable in the county of the owner's residence. The payment
 10 of the excise tax imposed by this chapter shall be a condition to the
 11 right to register or reregister the vehicle and shall be in addition to all
 12 other conditions prescribed by law.

13 (b) A voucher from the department of state revenue showing
 14 payment of the excise tax imposed by this chapter may be accepted by
 15 the bureau in lieu of a payment under subsection (a).

16 **(c) Every owner required to register for a registration year may**
 17 **donate an additional amount designated by the owner for deposit**
 18 **in the military family relief trust fund when the owner registers the**
 19 **owner's vehicle. The bureau shall provide for the collection of the**
 20 **additional amount designated by the owner. If the owner is entitled**
 21 **to a refund of previously paid excise taxes, the owner may donate**
 22 **an amount designated by the owner from the refund for deposit in**
 23 **the military family relief trust fund. The bureau shall transfer all**
 24 **money collected under this subsection to the military family relief**
 25 **trust fund. The instructions on a registration form provided by the**
 26 **bureau must include instructions on how to designate and make a**
 27 **donation to the military family relief trust fund. The bureau shall**
 28 **interpret a designation on a registration form that is illegible or**
 29 **otherwise not reasonably discernible to the bureau as if the**
 30 **designation had not been made.**

31 SECTION 3. IC 6-6-5.5-8 IS AMENDED TO READ AS
 32 FOLLOWS FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 8. (a)
 33 Except as otherwise provided in this chapter, the excise tax imposed
 34 under this chapter upon commercial vehicles shall be payable for each
 35 registration year, by the owners thereof, in respect to vehicles required
 36 to be registered for such registration year as provided in the motor
 37 vehicle laws of Indiana and the International Registration Plan. Except
 38 as provided in section 9 of this chapter, the excise tax shall be due on
 39 or before the regular annual registration date in each year in which the
 40 owner is required under the motor vehicle registration laws of Indiana
 41 or the terms of the International Registration Plan to register vehicles
 42 and the excise tax shall be paid at the time the vehicle is registered by
 43 the owner. The payment of the excise tax imposed by this chapter shall
 44 be a condition of the right to register or reregister the vehicle and shall
 45 be in addition to all other conditions prescribed by law.

46 (b) A voucher from the department showing payment of the excise
 47 tax imposed by this chapter may be accepted by the bureau in lieu of a

1 payment under subsection (a).

2 (c) Every owner required to register for a registration year may
 3 donate an additional amount designated by the owner for deposit
 4 in the military family relief trust fund when the owner registers the
 5 owner's vehicle. The bureau shall provide for the collection of the
 6 additional amount designated by the owner. If the owner is entitled
 7 to a refund of previously paid excise taxes, the owner may donate
 8 an amount designated by the owner from the refund for deposit in
 9 the military family relief trust fund. The bureau shall transfer all
 10 money collected under this subsection to the military family relief
 11 trust fund. The instructions on a registration form provided by the
 12 bureau must include instructions on how to designate and make a
 13 donation to the military family relief trust fund. The bureau shall
 14 interpret a designation on a registration form that is illegible or
 15 otherwise not reasonably discernible to the bureau as if the
 16 designation had not been made."

17 Page 3, between lines 25 and 26, begin a new line block indented
 18 and insert:

19 **"(5) Refunds designated for the fund under IC 6-8.1-9-4.**

20 **(6) Refunds and donations designated under IC 6-6-5-6.**

21 **(7) Refunds and donations designated under IC 6-6-5.5-8."**

22 Page 3, line 26, delete "(5)" and insert "(8)".

23 Renumber all SECTIONS consecutively.

(Reference is to ESB 75 as printed February 14, 2005.)

Representative Stutzman